

Tax Year 2020 Rejection Codes for Oklahoma Business Filers Income Tax Returns

| Error Code | Rule Text | Error Category |
|-----------------|---|---------------------|
| General | | |
| X0000-001 | The XML Return data has failed validation. The actual XML Error Message will be provided. | Schema Validation |
| X0000-002 | The XML Manifest data has failed validation. The actual XML Error Message will be provided. | Schema Validation |
| X0000-003 | Software ID in the Return Header must have passed testing, and be in good standing, for the form family and 'TaxYr'. | Schema Validation |
| R0000-002 | An electronic return has already been filed for the EIN for this tax year. If this is an amended return, the amended check-box (AmendedReturnIndicator) must be marked. | Duplicate Condition |
| R0000-003 | The electronic payment date (RequestedPaymentDate) is invalid. The payment date cannot be older than three weeks and it cannot be in the future more than six months. | Incorrect Data |
| R0000-004 | An XML copy of the federal return is required for all electronically filed returns. | Missing Data |
| R0000-005 | An XML Return was not found in the transmission. | Missing Data |
| R0000-006 | A manifest file was not found in the transmission. | Missing Data |
| R0000-007 | Direct Debit routing transit number is invalid | Incorrect Data |
| R0000-008 | The same bank account (BankAccountNumber) must be used for all Direct Debits. | Incorrect Data |
| R0000-009 | An amended return may not include Estimated Tax Payments (EstimatedPayments). | Incorrect Data |
| R0000-010 | For each binary attachment, the attachment location (AttachmentLocationTxt) must contain a valid extension (i.e. .pdf). | Incorrect Data |
| R0000-011 | For each binary attachment, the 'name' in the attachment location (AttachmentLocationTxt) must match the 'name' of the actual file attached. | Incorrect Data |
| R0000-012 | If the tax year beginning date (TaxPeriodBeginDt) is present, the year must equal the tax year (TaxYr) of the return. | Incorrect Data |
| Form 512 | | |
| 512-001 | If Form 512, line 3 (OtherCredits) is not null or zero, Form 512, line 3 (LineNumberOf511CR) must have a value. | Missing Data |
| 512-002 | If Form 512, line 1 (StateTaxableIncome) is greater than zero, line 2 (StateIncomeTax) should equal 6% (.06) of line 1. If zero, enter zero. Note: This rule will not apply if the Oklahoma Affordable Housing Tax Credit (OklahomaAffordableHousing) is being recaptured or an Oklahoma installment payment (OklahomaInstallmentPayment) is being made. | Math Error |
| 512-003 | Form 512, line 4 (TaxMinusCredits) should equal line 2 (StateIncomeTax) minus line 3 (OtherCredits). If zero or less, enter zero. | Math Error |
| 512-004 | Form 512, line 11 (TotalPayments) should equal the sum of line 5 (EstimatedTaxPaid), line 6 (ExtensionPayment), line 7 (StateWithholding), line 8 (CreditsFrom577And578), line 9 (AmountPaid) and line 10 (RefundsOrOverpaymentApplied). | Math Error |

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|------------|--|----------------|
| 512-005 | If Form 512, line 11 (TotalPayments) is greater than line 4 (TaxMinusCredits), line 12 (Overpayment) should equal line 11 minus line 4. | Math Error |
| 512-006 | If Form 512, line 29 (DonationsFromRefund) is not null or zero, line 29 (LineNumberOfOrganization) must have a value. | Missing Data |
| 512-007 | If Form 512, line 4 (TaxMinusCredits) is greater than line 11 (TotalPayments), line 13 (TaxDue) should equal line 4 minus line 11. | Math Error |
| 512-008 | Form 512, Part 1, line 30, Column A (TaxableIncome, FederalAmount) should equal line 11, Column A (TotalIncome, FederalAmount) minus line 27, Column A (TotalDeductions, FederalAmount) minus line 29a, Column A (NetOperatingLossDeduction, FederalAmount) minus line 29b, Column A (SpecialDeductions, FederalAmount). | Math Error |
| 512-009 | Form 512, Part 1, line 30, Column B (TaxableIncome, StateAmount) should equal line 11, Column B (TotalIncome, StateAmount) minus line 27, Column B (TotalDeductions, StateAmount) minus line 29a, Column B (NetOperatingLossDeduction, StateAmount) minus line 29b, Column B (SpecialDeductions, StateAmount) unless Part 2 is present. If Part 2 is present, Part 1, Column B should be null. | Math Error |
| 512-010 | Form 512, Part 2, line 4 (NetApportionableIncome) should equal line 1 (FederalNetTaxableIncome) plus line 2f (TotalAdditions) minus line 3f (TotalDeductions). | Math Error |
| 512-011 | Form 512, Part 2, line 4 (NetApportionableIncome) multiplied by the Apportionment Formula, line 6 (ApportionmentFormula, AveragePercent) should equal Part 2, line 5 (StateApportionedIncome) | Math Error |
| 512-012 | Form 512, Part 2, line 7 (StateNetIncomeBeforeTax) should equal the sum of line 5 (StateApportionedIncome), line 6a, 6b, 6c [sum of all (OKAllocatedItems)], line 6d (OKCapGainDeduction) and line 6e (NOLDeductionState). | Math Error |
| 512-013 | Form 512, Part 2, line 9 (StateTaxableIncome) should equal line 7 (StateNetIncomeBeforeTax) minus line 8 (StateAccruedTax). | Math Error |
| 512-014 | Form 512, Part 2, Apportionment Formula, line 1(a)(i), Column A (Inventories, StateAmount) plus line 1(a)(ii), Column A (DepreciableProperty, StateAmount) plus line 1(a)(iii), Column A (Land, StateAmount) should equal line 1(a)(iv), Column A (TotalOwnedProperty, StateAmount) | Math Error |
| 512-015 | Form 512, Part 2, Apportionment Formula, line 1(a)(i), Column B (Inventories, EverywhereAmount) plus line 1(a)(ii), Column B (DepreciableProperty, EverywhereAmount) plus line 1(a)(iii), Column B (Land, EverywhereAmount) should equal line 1(a)(iv), Column B (TotalOwnedProperty, EverywhereAmount) | Math Error |

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| 512-016 | Form 512, Part 2, Apportionment Formula, line 1(a)(iv), Column A (TotalOwnedProperty, StateAmount) plus line 1(b), Column A (RentedProperty, StateAmount) should equal line 1(c), Column A (TotalOfAllProperty, StateAmount) | Math Error |
| 512-017 | Form 512, Part 2, Apportionment Formula, line 1(a)(iv), Column B (TotalOwnedProperty, EverywhereAmount plus line 1(b), Column B (RentedProperty, EverywhereAmount should equal line 1(c), Column B (TotalOfAllProperty, EverywhereAmount). | Math Error |
| 512-018 | Form 512, Part 2, Apportionment Formula, line 2(b), Column A (OfficersSalaries, StateAmount) cannot be greater than line 2(b), Column B (OfficersSalaries, EverywhereAmount). | Incorrect Data |
| 512-019 | Form 512, Part 2, Apportionment Formula, line 2(a), Column A (Payroll, StateAmount) minus line 2(b), Column A (OfficersSalaries, StateAmount) should equal line 2(c), Column A (TotalPayroll, StateAmount). | Math Error |
| 512-020 | Form 512, Part 2, Apportionment Formula, line 2(a), Column B (Payroll, EverywhereAmount) minus line 2(b), Column B (OfficersSalaries, EverywhereAmount) should equal line 2(c), Column B (TotalPayroll, EverywhereAmount). | Math Error |
| 512-021 | Form 512, Part 2, Apportionment Formula, line 3(a)(i) (SalesToStateFromOutsideState) plus line 3(a)(ii) (SalesToStateFromWithinState) plus line 3(b)(i) (SalesToUSGovFromWithinState) plus line 3(b)(ii) (SalesFromStateToWhereNonTaxable) should equal line 3(c), Column A (TotalSales, StateAmount). This rule will not apply if an alternative method is used rather than sales (AlternateBasisUsed). | Math Error |
| 512-022 | Form 512, Part 2, Apportionment Formula, line 1(c), Column C (PercentOfAllPropWithinState) plus line 2(c), Column C (PercentOfAllPayrollWithinState) plus line 3(c), Column C (PercentOfAllSalesWithinState) should equal line 5 (TotalPercent). | Math Error |
| 512-023 | If Form 512, Part 2, Apportionment Formula, line 1(c), Column B (TotalOfAllProperty, EverywhereAmount) and line 2(c), Column B (TotalPayroll, EverywhereAmount) and line 3(c), Column B (TotalSales, EverywhereAmount) are all three present then line 6 (AveragePercent) should equal 1/3 of line 5 (TotalPercent). If only two are present, line 6 (AveragePercent) should equal 1/2 of line 5 (TotalPercent). If only one is present, line 6 (AveragePercent) should equal line 5 (TotalPercent). | Math Error |

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| 512-024 | Form 512, Balance Sheet, line 14, Column B (TotalAssets, BeginningOfYearAmount) should equal the sum of Column B (BeginningOfYearAmount) for the following: line 1 (Cash), line 2a (NetTradeAcctReceivable), line 3 (Inventories), line 4a (USGovernmentObligations), line 4b (StateGovernmentObligations), line 5 (OtherCurrentAssets), line 6 (LoansToShareholders), line 7 (MortgageRealEstateLoans), line 8 (OtherInvestments), line 9a (NetDepreciableAssets), line 10a (NetDepletableAssets), line 11 (Land), line 12a (NetIntangibleAssets) and line 13 (OtherAssets). | Math Error |
| 512-025 | Form 512, Balance Sheet, line 14, Column D (TotalAssets, EndOfYearAmount) should equal the sum of Column D (EndOfYearAmount) for the following: line 1 (Cash), line 2a (NetTradeAcctReceivable), line 3 (Inventories), line 4a (USGovernmentObligations), line 4b (StateGovernmentObligations), line 5 (OtherCurrentAssets), line 6 (LoansToShareholders), line 7 (MortgageRealEstateLoans), line 8 (OtherInvestments), line 9a (NetDepreciableAssets), line 10a (NetDepletableAssets), line 11 (Land), line 12a (NetIntangibleAssets) and line 13 (OtherAssets). | Math Error |
| 512-026 | Form 512, Balance Sheet, line 27, Column B (TotalLiabilitiesEquity, BeginningOfYearAmount) should equal the sum of Column B (BeginningOfYearAmount) for the following: line 15 (AccountsPayable), line 16 (ShortTermPayable), line 17 (OtherCurrentLiabilities), line 18 (LoansFromShareholders), line 19 (LongTermPayable), line 20 (OtherLiabilities), line 21b (CapitalStock), line 22 (AdditionalPaidInCapital), line 23 (RetainedEarningsAppr), line 24 (RetainedEarningsUnappr) and line 25 (AdjToShareholderEquity); minus line 26 (CostOfTreasuryStock). | Math Error |
| 512-027 | Form 512, Balance Sheet, line 27, Column D (TotalLiabilitiesEquity, EndOfYearAmount) should equal the sum of Column D (EndOfYearAmount) for the following: line 15 (AccountsPayable), line 16 (ShortTermPayable), line 17 (OtherCurrentLiabilities), line 18 (LoansFromShareholders), line 19 (LongTermPayable), line 20 (OtherLiabilities), line 21b (CapitalStock), line 22 (AdditionalPaidInCapital), line 23 (RetainedEarningsAppr), line 24 (RetainedEarningsUnappr) and line 25 (AdjToShareholderEquity); minus line 26 (CostOfTreasuryStock). | Math Error |
| 512-028 | Form 512, ScheduleOKM-1, line 1 (NetIncomeLossPerBooks) plus line 2 (FedIncomeTaxPerBooks) plus line 3 (ExcessOfCapLossesOverCapGains) plus line 4 (TotalTaxableIncomeNotRecOnBks) plus line 5d (TotalExpensesNotDeducte) minus line 7c (TotalIncomeRecordsNotIncluded) minus line 8d (TotalDeductionsNotCharged) should equal line 10 (Income) | Math Error |
| 512-029 | Form 512, ScheduleOKM-2, line 1 (BalanceBOY) plus line 2 (NetIncomeLossPerBooks) plus line 3 (TotalOtherIncreases) minus lines 5a (CashDistribution) minus line 5b (StockDistribuion) minus line 5c (PropertyDistribution) minus line 6 (TotalOtherDecreases) should equal line 8 (BalanceEOY) | Math Error |
| | Form 512-S | |

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|------------|---|----------------|
| 512S-001 | If Form 512-S, Part 1, line 3 (OtherCredits) is not null or zero, line 3 (LineNumberOf511CR) must have a value. | Missing Data |
| 512S-002 | If Form 512-S, Part 1, line 1 (NonresidentShareTaxableIncome) is greater than zero, line 2a (NonresidentTax) should equal 6% (.06) of line 1. If zero, enter zero. Note: This rule will not apply if the electing PTE checkbox (ElectingPTE) at the top of the page one is checked. | Math Error |
| 512S-003 | Form 512-S, Part 1, line 4 (TaxMinusCredits) should equal line 2 (StateIncomeTax) minus line 3 (OtherCredits). If zero or less, enter zero. | Math Error |
| 512S-004 | Form 512-S, Part 1, line 11 (TotalPayments) should equal the sum of line 5 (EstimatedTaxPaid), line 6 (ExtensionPayment), line 7 (StateWithholding), line 8 (RefundableCredits), line 9 (AmountPaid) and line 10 (RefundsOrOverpaymentApplied). | Math Error |
| 512S-005 | If Form, 512-S, Part 1, line 11 (TotalPayments) is greater than line 4 (TaxMinusCredits), line 12 (Overpayment) should equal line 11 minus line 4. | Math Error |
| 512S-006 | If Form 512-S, Part 1, line 29 (DonationsFromRefund) is not null or zero, line 29 (LineNumberOfOrganization) must have a value. | Missing Data |
| 512S-007 | If Form 512-S, Part 1, line 4 (TaxMinusCredits) is greater than line 11 (TotalPayments), line 13 (TaxDue) should equal line 4 minus line 11. | Math Error |
| 512S-008 | Form 512-S, Part 2, line 21, Column A (OrdinaryIncomeLoss, FederalAmount) should equal line 6, Column A (TotalIncome, FederalAmount) minus line 20, Column A (TotalDeductions, FederalAmount). | Math Error |
| 512S-009 | Form 512-S, Part 2, line 21, Column B (OrdinaryIncomeLoss, StateAmount) should equal line 6, Column B (TotalIncome, StateAmount) minus line 20, Column B (TotalDeductions, StateAmount). | Math Error |
| 512S-010 | Form 512-S, Part 3, line 18, Column A (NetDistributableIncome, FederalAmount) should equal line 11, Column A (TotalIncome, FederalAmount) minus line 17, Column A (TotalDeductions, FederalAmount). | Math Error |
| 512S-011 | Form 512-S, Part 3, line 18, Column B (NetDistributableIncome, StateAmount) should equal line 11, Column B (TotalIncome, StateAmount) minus line 17, Column B (TotalDeductions, StateAmount) unless Part 4 is present. If Part 4 is present, Part 3, line 18, Column B should equal Part 4, line 7 (StateNetDistributableIncome). | Math Error |
| 512S-012 | Form 512-S, Part 4, line 4 (NetApportionableIncome) should equal line 1 (FederalNetDistributableIncome) plus line 2d (TotalAdditions) minus line 3d (TotalDeductions). | Math Error |
| 512S-013 | Form 512-S, Part 4, line 4 (NetApportionableIncome) multiplied by the Apportionment Formula, line 6 (ApportionmentFormula, AveragePercent) should equal Part 4, line 5 (StateApportionedIncome). | Math Error |
| 512S-014 | Form 512-S, Part 4, line 7 (StateNetDistributableIncome) should equal line 5 (StateApportionedIncome) plus line 6e (TotalOKAllocatedItems). | Math Error |

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| 512S-015 | Form 512-S, Part 4, Apportionment Formula, line 1(a)(i), Column A (Inventories, StateAmount) plus line 1(a)(ii), Column A (DepreciableProperty, StateAmount) plus line 1(a)(iii), Column A (Land, StateAmount) should equal line 1(a)(iv), Column A (TotalOwnedProperty, StateAmount) | Math Error |
| 512S-016 | Form 512-S, Part 4, Apportionment Formula, line 1(a)(i), Column B (Inventories, EverywhereAmount) plus line 1(a)(ii), Column B (DepreciableProperty, EverywhereAmount) plus line 1(a)(iii), Column B (Land, EverywhereAmount) should equal line 1(a)(iv), Column B (TotalOwnedProperty, EverywhereAmount) | Math Error |
| 512S-017 | Form 512-S, Part 4, Apportionment Formula, line 1(a)(iv), Column A (TotalOwnedProperty, StateAmount) plus line 1(b), Column A (RentedProperty, StateAmount) should equal line 1(c), Column A (TotalOfAllProperty, StateAmount) | Math Error |
| 512S-018 | Form 512-S, Part 4, Apportionment Formula, line 1(a)(iv), Column B (TotalOwnedProperty, EverywhereAmount plus line 1(b), Column B (RentedProperty, EverywhereAmount should equal line 1(c), Column B (TotalOfAllProperty, EverywhereAmount). | Math Error |
| 512S-019 | Form 512-S, Part 4, Apportionment Formula, line 2(b), Column A (OfficersSalaries, StateAmount) cannot be greater than line 2(b), Column B (OfficersSalaries, EverywhereAmount). | Incorrect Data |
| 512S-020 | Form 512-S, Part 4, Apportionment Formula, line 2(a), Column A (Payroll, StateAmount) minus line 2(b), Column A (OfficersSalaries, StateAmount) should equal line 2(c), Column A (TotalPayroll, StateAmount). | Math Error |
| 512S-021 | Form 512-S, Part 4, Apportionment Formula, line 2(a), Column B (Payroll, EverywhereAmount) minus line 2(b), Column B (OfficersSalaries, EverywhereAmount) should equal line 2(c), Column B (TotalPayroll, EverywhereAmount). | Math Error |
| 512S-023 | Form 512-S, Part 4, Apportionment Formula, line 3(a)(i) (SalesToStateFromOutsideState) plus line 3(a)(ii) (SalesToStateFromWithinState) plus line 3(b)(i) (SalesToUSGovFromWithinState) plus line 3(b)(ii) (SalesFromStateToWhereNonTaxable) should equal line 3(c), Column A (TotalSales, StateAmount) This rule will not apply if an alternative method is used rather than sales (AlternateBasisUsed). | Math Error |
| 512S-024 | Form 512-S, Part 4, Apportionment Formula, line 1(c), Column C (PercentOfAllPropWithinState) plus line 2(c), Column C (PercentOfAllPayrollWithinState) plus line 3(c), Column C (PercentOfAllSalesWithinState) should equal line 5 (TotalPercent). | Math Error |
| 512S-025 | If Form 512-S, Part 4, Apportionment Formula, line 1(c), Column B (TotalOfAllProperty, EverywhereAmount) and line 2(c), Column B (TotalPayroll, EverywhereAmount) and line 3(c), Column B (TotalSales, EverywhereAmount) are all three present then line 6 (AveragePercent) should equal 1/3 of line 5 (TotalPercent). If only two are present, line 6 (AveragePercent) should equal 1/2 of line 5 (TotalPercent). If only one is present, line 6 (AveragePercent) should equal line 5 (TotalPercent). | Math Error |

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| 512S-027 | If Form 512-S, Part 5, line 12 , No check-Box (NoCheckBox) is marked line 13 (NonresidentShareOfIncome) should be complete. If zero, enter zero. | Missing Data |
| 512S-028 | Form 512-S, Part 1, line 1 (NonresidentShareTaxableIncome) should equal line 1a (NonresidentShareOfIncome) minus line 1b (NonresidentShareOfCapitalGain) and line 1c (NonresidentShareOfDeductions). Note: This rule will not apply if the electing PTE checkbox (ElectingPTE) at the top of the page one is checked. | Math Error |
| 512S-029 | Form 512-S, Part 1, line 2 (StateIncomeTax) should equal either line 2a (NonresidentTax) or 2b (ElectingPTEPart1Tax) plus 2c (ElectingPTEPart2Tax). Note: This rule will not apply if the Oklahoma Affordable Housing Tax Credit (OklahomaAffordableHousing) is being recaptured or an Oklahoma installment payment (OklahomaInstallmentPayment) is being made. | Math Error |
| 512S-030 | If Form 512-S, Part 1, line 2b (ElectingPTEPart1Tax) or line 2c (ElectingPTEPart2Tax) is not null or zero, the Electing PTE checkbox (ElectingPTE) at the top of page one must be checked. | Missing Data |
| | Form 514 | |
| 514-001 | If Form 514, Part 1, line 3 (OtherCredits) is not null or zero, Form 514, line 3 (LineNumberOf511CR) must have a value. | Missing Data |
| 514-002 | If Form 514, Part 1, line 1 (NonresidentShareOfIncome) is greater than zero, line 2 (OklahomaTax) should have a value. If zero, enter zero. | Missing Data |
| 514-003 | Form 514, Part 1, line 4 (TaxMinusCredits) should equal line 2 (OklahomaTax) minus line 3 (OtherCredits). If zero or less, enter zero. | Math Error |
| 514-004 | Form 514, Part 1, line 11 (TotalPayments) should equal the sum of line 5 (EstimatedTaxPaid), line 6 (ExtensionPayment), line 7 (StateWithholding), line 8 (RefundableCredits), line 9 (AmountPaid) and line 10 (RefundsOrOverpaymentApplied). | Math Error |
| 514-005 | If Form 514, Part 1, line 11 (TotalPayments) is greater than line 4 (TaxMinusCredits), line 12 (Overpayment) should equal line 11 minus line 4. | Math Error |
| 514-006 | If Form 514, Part 1, line 4 (TaxMinusCredits) is greater than line 11 (TotalPayments), line 15 (TaxDue) should equal line 4 minus line 11. | Math Error |
| 514-007 | Form 514, Part 2, line 22, Column A (OrdinaryIncomeLoss, FederalAmount) should equal line 8, Column A (TotalIncome, FederalAmount) minus line 21, Column A (TotalDeductions, FederalAmount). | Math Error |
| 514-008 | Form 514, Part 2, line 22, Column B (OrdinaryIncomeLoss, StateAmount) should equal line 8, Column B (TotalIncome, StateAmount) minus line 21, Column B (TotalDeductions, StateAmount). | Math Error |
| 514-009 | Form 514, Part 3, line 15, Column A (NetDistributiveIncome, FederalAmount) should equal line 7, Column A (TotalIncome, FederalAmount) minus line 14, Column A (TotalDeductions, FederalAmount). | Math Error |

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| 514-010 | Form 514, Part 3, line 15, Column B (NetDistributiveIncome, StateAmount) should equal line 7, Column B (TotalIncome, StateAmount) minus line 14, Column B (TotalDeductions, StateAmount) unless Part 4 is present. If Part 4 is present, Part 3, line 15, Column B should equal Part 4, line 7 (StateNetDistributableIncome). | Math Error |
| 514-011 | Form 514, Part 4, line 4 (NetApportionableIncome) should equal line 1 (FederalNetDistributableIncome) plus line 2d (TotalAdditions) minus line 3d (TotalDeductions). | Math Error |
| 514-012 | Form 514, Part 4, line 4 (NetApportionableIncome) multiplied by the Apportionment Formula, line 6 (ApportionmentFormula, AveragePercent) should equal Part 4, line 5 (StateApportionedIncome). | Math Error |
| 514-013 | Form 514, Part 4, line 7 (StateNetDistributableIncome) should equal line 5 (StateApportionedIncome) plus line 6e (TotalOKAllocatedItems). | Math Error |
| 514-014 | Form 514, Part 4, Apportionment Formula, line 1(a)(i), Column A (Inventories, StateAmount) plus line 1(a)(ii), Column A (DepreciableProperty, StateAmount) plus line 1(a)(iii), Column A (Land, StateAmount) should equal line 1(a)(iv), Column A (TotalOwnedProperty, StateAmount) | Math Error |
| 514-015 | Form 514, Part 4, Apportionment Formula, line 1(a)(i), Column B (Inventories, EverywhereAmount) plus line 1(a)(ii), Column B (DepreciableProperty, EverywhereAmount) plus line 1(a)(iii), Column B (Land, EverywhereAmount) should equal line 1(a)(iv), Column B (TotalOwnedProperty, EverywhereAmount) | Math Error |
| 514-016 | Form 514, Part 4, Apportionment Formula, line 1(a)(iv), Column A (TotalOwnedProperty, StateAmount) plus line 1(b), Column A (RentedProperty, StateAmount) should equal line 1(c), Column A (TotalOfAllProperty, StateAmount) | Math Error |
| 514-017 | Form 514, Part 4, Apportionment Formula, line 1(a)(iv), Column B (TotalOwnedProperty, EverywhereAmount plus line 1(b), Column B (RentedProperty, EverywhereAmount) should equal line 1(c), Column B (TotalOfAllProperty, EverywhereAmount). | Math Error |
| 514-018 | Form 514, Part 4, Apportionment Formula, line 2(b), Column A (OfficersSalaries, StateAmount) cannot be greater than line 2(b), Column B (OfficersSalaries, EverywhereAmount). | Incorrect Data |
| 514-019 | Form 514, Part 4, Apportionment Formula, line 2(a), Column A (Payroll, StateAmount) minus line 2(b), Column A (OfficersSalaries, StateAmount) should equal line 2(c), Column A (TotalPayroll, StateAmount). | Math Error |
| 514-020 | Form 514, Part 4, Apportionment Formula, line 2(a), Column B (Payroll, EverywhereAmount) minus line 2(b), Column B (OfficersSalaries, EverywhereAmount) should equal line 2(c), Column B (TotalPayroll, EverywhereAmount). | Math Error |

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| 514-021 | Form 514, Part 4, Apportionment Formula, line 3(a)(i) (SalesToStateFromOutsideState) plus line 3(a)(ii) (SalesToStateFromWithinState) plus line 3(b)(i) (SalesToUSGovFromWithinState) plus line 3(b)(ii) (SalesFromStateToWhereNonTaxable) should equal line 3(c), Column A (TotalSales, StateAmount). This rule will not apply if an alternative method is used rather than sales (AlternateBasisUsed). | Math Error |
| 514-022 | Form 514, Part 4, Apportionment Formula, line 1(c), Column C (PercentOfAllPropWithinState) plus line 2(c), Column C (PercentOfAllPayrollWithinState) plus line 3(c), Column C (PercentOfAllSalesWithinState) should equal line 5 (TotalPercent). | Math Error |
| 514-023 | If Form 514, Part 4, Apportionment Formula, line 1(c), Column B (TotalOfAllProperty, EverywhereAmount) and line 2(c), Column B (TotalPayroll, EverywhereAmount) and line 3(c), Column B (TotalSales, EverywhereAmount) are all three present then line 6 (AveragePercent) should equal 1/3 of line 5 (TotalPercent). If only two are present, line 6 (AveragePercent) should equal 1/2 of line 5 (TotalPercent). If only one is present, line 6 (AveragePercent) should equal line 5 (TotalPercent). | Math Error |
| 514-024 | Form 514, Part 1, line 2 (OklahomaTax) should equal either line 2a (NonresidentOklahomaTax) or 2b (ElectingPTEPart1Tax) plus 2c (ElectingPTEPart2Tax). Note: This rule will not apply if the Oklahoma Affordable Housing Tax Credit (OklahomaAffordableHousing) is being recaptured or an Oklahoma installment payment (OklahomaInstallmentPayment) is being made. | Math Error |
| 514-025 | If Form 514, Part 1, line 2b (ElectingPTEPart1Tax) or line 2c (ElectingPTEPart2Tax) is not null or zero, the Electing PTE checkbox (ElectingPTE) at the top of page one must be checked. | Missing Data |
| | Form 511CR | |
| 511CR-001 | If Form 511CR, line 1a, column C (InvestmentNewJobsCredit, TotalAllowableCredit) is not null or zero, line 1b (InvestmentCreditCheckBox) and/or (NewJobsCreditCheckBox) must be checked. | Missing Data |
| 511CR-002 | If Form 511CR, line 9a, column C (ZeroEmissionElectricFacilityCr, TotalAllowableCredit) is not null or zero, line 9b (WindCheckBox) and/or (WaterSunGeothermalCheckBox) must be checked. | Missing Data |